

<b>Committee(s)</b>	<b>Dated:</b>
Resource Risk and Estates (Police) Committee	18/09/2024
<b>Subject: Internal Audit Update</b>	<b>Public</b>
<b>Which outcomes in the City Corporation's Corporate Plan does this proposal aim to impact directly?</b>	<b>N/A</b>
<b>Does this proposal require extra revenue and/or capital spending?</b>	<b>N</b>
<b>If so, how much?</b>	<b>N/A</b>
<b>What is the source of Funding?</b>	<b>N/A</b>
<b>Has this Funding Source been agreed with the Chamberlain's Department?</b>	<b>N/A</b>
<b>Report of: Head of Internal Audit</b>	<b>For Information</b>
<b>Report author: Matt Lock</b>	

### Summary

This report provides an update on Internal Audit activity since the May meeting of this Committee. Fieldwork is in progress and nearing completion in relation to three Audit reviews, there is work completed to report at this stage.

The only open Internal Audit recommendations relate to the review of Income – Cost Recovery and Income Collection completed earlier this year, these are not yet due for implementation.

### Recommendation(s)

Members are asked to note the report.

### Main Report

#### Background

1. This report provides an update on the work of Internal Audit and intended future coverage.

#### Work in Progress

2. There are 3 Internal Audit reviews nearing completion of the fieldwork stage, it is anticipated that reports will be issued in all 3 cases by the end of September, findings will be reported in the next update to this Committee. Those Audit reviews in progress are:
  - Police Employees
  - Police Accommodation Programme (oversight, delivery and completeness)
  - Information and Data Handling
3. The second (and final) phase of the Income – Cost Recovery and Income Collection Audit will be initiated in September, scheduled for completion in October.

## **Internal Audit Recommendations Status**

4. There are currently only 4 open Internal Audit Recommendations for the City of London Police (3 Amber priority and 1 Green), these relate to the Income Audit completed earlier this year and are not due to have been implemented until October 2024.

## **Forward Programme of Work**

5. The proposed forward programme of Internal Audit work for the City of London Police for 2024/25 includes the following:
  - Risk Management
  - Workforce Planning

## **Corporate & Strategic Implications**

6. Internal Audit work is designed to provide assurance as to the adequacy of the City of London Police system of internal control and governance arrangements.

## **Conclusion**

7. Members should note the report.

## **Appendices**

**Appendix 1** – Internal Audit Cumulative Dashboard: City of London Police

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